

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF NEW YORK

Case number (*if known*) _____

Chapter you are filing under:

- Chapter 7
 Chapter 11
 Chapter 12
 Chapter 13

 Check if this an amended filing**Official Form 201****Voluntary Petition for Non-Individuals Filing for Bankruptcy**

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Fine Line Products Corp.		
2. All other names debtor used in the last 8 years	Include any assumed names, trade names and doing business as names		
3. Debtor's federal Employer Identification Number (EIN)	27-2919529		
4. Debtor's address	Principal place of business 100 Merrick Road Rockville Centre, NY 11570	Mailing address, if different from principal place of business c/o Ronald A. Lenowitz, Esq. 7600 Jericho Turnpike Suite 300 Woodbury, NY 11797	Number, Street, City, State & ZIP Code P.O. Box, Number, Street, City, State & ZIP Code
	Nassau County	Location of principal assets, if different from principal place of business None.	Number, Street, City, State & ZIP Code
5. Debtor's website (URL)	www.fineline-USA.Com		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership <input type="checkbox"/> Other. Specify: _____		

Debtor

Fine Line Products Corp.

Name

Case number (if known)

7. Describe debtor's business*A. Check one:*

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
 Railroad (as defined in 11 U.S.C. § 101(44))
 Stockbroker (as defined in 11 U.S.C. § 101(53AB))
 Commodity Broker (as defined in 11 U.S.C. § 101(6))
 Clearing Bank (as defined in 11 U.S.C. § 781(3))
 None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
 Investment advisor (as defined in 15 U.S.C. §80a-3)

*C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.*See <http://www.naics.com/search/>.**5051****8. Under which chapter of the Bankruptcy Code is the Debtor filing?***Check one:*

- Chapter 7
 Chapter 9
 Chapter 11. *Check all that apply:*

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years after that).
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operation, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 A plan is being filed with this petition.
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the attachment to *Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years? No. Yes.

If more than 2 cases, attach a separate list.

District	When	Case number
District	When	Case number

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? No Yes.

List all cases. If more than 1, attach a separate list

Debtor	Relationship to you	
District	When	Case number, if known

Debtor

Fine Line Products Corp.

Name

Case number (*if known*)**11. Why is the case filed in this district?** *Check all that apply:*

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? No Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.**Why does the property need immediate attention? (Check all that apply.)**

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

- It needs to be physically secured or protected from the weather.

- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

 Other _____**Where is the property?**

Number, Street, City, State & ZIP Code

Is the property insured? No Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information**13. Debtor's estimation of available funds** *Check one:*

- Funds will be available for distribution to unsecured creditors.

- After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors 1-49 1,000-5,000 25,001-50,000 50-99 5001-10,000 50,001-100,000 100-199 10,001-25,000 More than 100,000 200-999**15. Estimated Assets** \$0 - \$50,000 \$1,000,001 - \$10 million \$500,000,001 - \$1 billion \$50,001 - \$100,000 \$10,000,001 - \$50 million \$1,000,000,001 - \$10 billion \$100,001 - \$500,000 \$50,000,001 - \$100 million \$10,000,000,001 - \$50 billion \$500,001 - \$1 million \$100,000,001 - \$500 million More than \$50 billion**16. Estimated liabilities** \$0 - \$50,000 \$1,000,001 - \$10 million \$500,000,001 - \$1 billion \$50,001 - \$100,000 \$10,000,001 - \$50 million \$1,000,000,001 - \$10 billion \$100,001 - \$500,000 \$50,000,001 - \$100 million \$10,000,000,001 - \$50 billion \$500,001 - \$1 million \$100,000,001 - \$500 million More than \$50 billion

Debtor Fine Line Products Corp.
Name _____ Case number (*if known*) _____

Request for Relief, Declaration, and Signature

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 24, 2016
MM / DD / YYYY

X /s/ Richard Litvack

Signature of authorized representative of debtor

Richard Litvack

Printed name

Title President

18. Signature of attorney

X /s/ Ronald A. Lenowitz, Esq.

Signature of attorney for debtor

Date January 24, 2016

MM / DD / YYYY

Ronald A. Lenowitz, Esq.

Printed name

Ronald A. Lenowitz

Firm name

**7600 Jericho Turnpike Suite 300
Woodbury, NY 11797**

Number, Street, City, State & ZIP Code

Contact phone 516-364-3080

Email address rlenolaw@yahoo.com

Bar number and State

Fill in this information to identify the case:Debtor name Fine Line Products Corp.United States Bankruptcy Court for the: EASTERN DISTRICT OF NEW YORK

Case number (if known) _____

 Check if this is an amended filing**Official Form 202****Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets–Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 24, 2016X /s/ Richard Litvack

Signature of individual signing on behalf of debtor

Richard Litvack

Printed name

President

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Fine Line Products Corp.**

United States Bankruptcy Court for the: **EASTERN DISTRICT OF NEW YORK**

Case number (if known) _____

Check if this is an amended filing

Official Form 206Sum Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)

1a. Real property:

Copy line 88 from *Schedule A/B*..... \$ 0.00

1b. Total personal property:

Copy line 91A from *Schedule A/B*..... \$ 60,000.00

1c. Total of all property:

Copy line 92 from *Schedule A/B*..... \$ 60,000.00

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ 21,807.05

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims:

Copy the total claims from Part 1 from line 6a of *Schedule E/F*..... \$ 0.00

3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 6b of *Schedule E/F*..... +\$ 1,470,955.67

4. Total liabilities

Lines 2 + 3a + 3b

\$ 1,492,762.72

Fill in this information to identify the case:Debtor name **Fine Line Products Corp.**United States Bankruptcy Court for the: **EASTERN DISTRICT OF NEW YORK**

Case number (if known) _____

 Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?** No. Go to Part 2. Yes Fill in the information below.**All cash or cash equivalents owned or controlled by the debtor****Current value of debtor's interest****3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm) Type of account

Last 4 digits of account number

Business Checking- Held by Order to Show Cause

Last 4 digits of Acc# : 1558

3. (a) Restrained Bank Account held at
First National Bank of Long Island
pursuant to Court Order of
Justice Murphy - Nassau County
Supreme Court Index No. 15-0005903

**Business Checking-
Held by Order to Show Cause**

1558

\$60,000.00

4. Other cash equivalents (Identify all)**5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$60,000.00

Part 2: Deposits and Prepayments**6. Does the debtor have any deposits or prepayments?** No. Go to Part 3. Yes Fill in the information below.**Part 3: Accounts receivable****10. Does the debtor have any accounts receivable?** No. Go to Part 4. Yes Fill in the information below.

Debtor Fine Line Products Corp.
Name _____

Case number (*If known*) _____

Part 4: Investments

13. Does the debtor own any investments?

- No. Go to Part 5.
- Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
- Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
- Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
- Yes Fill in the information below.

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.
- Yes Fill in the information below.

Part 9: Real property

54. Does the debtor own or lease any real property?

- No. Go to Part 10.
- Yes Fill in the information below.

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.
- Yes Fill in the information below.

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes Fill in the information below.

Debtor Fine Line Products Corp.
Name _____

Case number (*If known*) _____

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	<u>\$60,000.00</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	<u>\$0.00</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	<u>\$0.00</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	<u>\$0.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	<u>\$0.00</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	<u>\$0.00</u>	
88. Real property. <i>Copy line 56, Part 9.....></i>		<u>\$0.00</u>
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	<u>\$0.00</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	<u>+ \$0.00</u>	
91. Total. Add lines 80 through 90 for each column	<u>\$60,000.00</u>	<u>+ 91b. \$0.00</u>
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		<u>\$60,000.00</u>

Fill in this information to identify the case:Debtor name **Fine Line Products Corp.**United States Bankruptcy Court for the: **EASTERN DISTRICT OF NEW YORK**

Case number (if known) _____

 Check if this is an amended filing**Official Form 206D****Schedule D: Creditors Who Have Claims Secured by Property****12/15**

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

	Describe debtor's property that is subject to a lien Factored Against Outstanding Invoices	Column A	Column B
		Amount of claim Do not deduct the value of collateral.	Value of collateral that supports this claim \$0.00
2.1	Crestmark Bank Creditor's Name 535 8th Avenue 6N New York, NY 10018 Creditor's mailing address Creditor's email address, if known Date debt was incurred 2011-2015 Running Balance Last 4 digits of account number 326N Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority. 	\$21,807.05	

Describe the lien

Monies Advanced to FineLine as Per Invoices

Is the creditor an insider or related party?

- No
- Yes

Is anyone else liable on this claim?

- No
- Yes. Fill out Schedule H: Codebtors (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

- Contingent
- Unliquidated
- Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$21,807.05**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address**-NONE-****On which line in Part 1 did you enter the related creditor?**
Line**Last 4 digits of account number for this entity**

Fill in this information to identify the case:Debtor name Fine Line Products Corp.United States Bankruptcy Court for the: EASTERN DISTRICT OF NEW YORK

Case number (if known) _____

 Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.
 Yes. Go to line 2.

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address <u>American Express</u> <u>P.O. Box 1270</u> <u>Newark, NJ 07101</u>	\$ <u>21,713.00</u>
	As of the petition filing date, the claim is: <i>Check all that apply.</i>	
	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	
	Basis for the claim: <u>Trade debt- Credit Card</u>	
	Date or dates debt was incurred <u>2014-2015</u>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number <u>vack</u>	
3.2	Nonpriority creditor's name and mailing address <u>Anhui Factory</u> <u>GangLong Stationery Compa</u> <u>88HuiMin Road</u> <u>ChengNan, WuHe County</u> <u>Anhui, China</u>	\$ <u>270,227.67</u>
	As of the petition filing date, the claim is: <i>Check all that apply.</i>	
	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	
	Basis for the claim: <u>Trade debt</u>	
	Date or dates debt was incurred <u>2014-2015</u>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
	Last 4 digits of account number <u>Corp</u>	
3.3	Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is:
		<u>\$ 18,000.00</u>

Debtor	Fine Line Products Corp. Name	Case number (if known)
Capital One P.O. Box 71083 Charlotte, NC 28272		<i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
Basis for the claim: Trade debt- Nissim Cohen Credit Card		
Date or dates debt was incurred	2014-2015	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Last 4 digits of account number	Corp	
<hr/>		
3.4	Nonpriority creditor's name and mailing address E & J Trucking Warehouse 13025 S. Main Street Los Angeles, CA 90061	As of the petition filing date, the claim is: \$ 3,880.00 <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
Basis for the claim: Trade debt		
Date or dates debt was incurred	2014-2015	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Last 4 digits of account number	Corp	
<hr/>		
3.5	Nonpriority creditor's name and mailing address Ian Leigh LPugatch Realty 202 Merrick Road Bellmore, NY 11710	As of the petition filing date, the claim is: \$ 6,670.00 <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
Basis for the claim: Trade debt - Unpaid Rent for November and December 2014.		
Date or dates debt was incurred	November, December 2014	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Last 4 digits of account number	Rent	
<hr/>		
3.6	Nonpriority creditor's name and mailing address Logistics USA 18223 150th Avenue Springfield Gard, NY 11413	As of the petition filing date, the claim is: \$ 28,300.00 <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
Basis for the claim: Trade debt		

Debtor Fine Line Products Corp. Name _____ Case number (if known) _____

Date or dates debt was incurred 2014-2015

Is the claim subject to offset?

- No
 Yes

Last 4 digits of account number Corp

3.7

Nonpriority creditor's name and mailing address
Rich Stanley, Inc.
7 Crossan Court
Landenberg, PA 19350

As of the petition filing date, the claim is:

\$ **6,883.00**

Check all that apply.
 Contingent
 Unliquidated
 Disputed

Basis for the claim: **Trade debt**

Date or dates debt was incurred 2014

Is the claim subject to offset?

- No
 Yes

Last 4 digits of account number sInc

3.8

Nonpriority creditor's name and mailing address
Sales Associates/HITEC
3426 N. Old Arlington
Heights Road
Arlington Heights, IL 60004

As of the petition filing date, the claim is:

\$ **15,000.00**

Check all that apply.
 Contingent
 Unliquidated
 Disputed

Basis for the claim: **Sales Commissions for K-Mart,
Meijer, and
Shopko.**

Date or dates debt was incurred 2014-2015

Is the claim subject to offset?

- No
 Yes

Last 4 digits of account number Corp

3.9

Nonpriority creditor's name and mailing address
Sanhua Factory
Guangzhou City
Guangdong Province, China

As of the petition filing date, the claim is:

\$ **1,100,282.00**

Check all that apply.
 Contingent
 Unliquidated
 Disputed

Basis for the claim: **Trade debt- Case Dismissed by
Nassau County Supreme Court;
Appeal by Creditor pending in
Second Department Appellate
Division
Docket No. 2015-5612**

Date or dates debt was incurred January 2013

Is the claim subject to offset?

- No
 Yes

Last 4 digits of account number Corp

Debtor Fine Line Products Corp.
Name _____

Case number (if known) _____

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

Total of claim amounts	
5a.	\$ <u>0.00</u>
5b.	+ \$ <u>1,470,955.67</u>

5b. Total claims from Part 2

5c.	\$ <u>1,470,955.67</u>
-----	------------------------

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Fill in this information to identify the case:Debtor name **Fine Line Products Corp.**United States Bankruptcy Court for the: **EASTERN DISTRICT OF NEW YORK**

Case number (if known) _____

 Check if this is an amended filing**Official Form 206G****Schedule G: Executory Contracts and Unexpired Leases****12/15**

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases? No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form. Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).**2. List all contracts and unexpired leases****State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.1 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.2 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.3 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.4 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

Fill in this information to identify the case:Debtor name **Fine Line Products Corp.**United States Bankruptcy Court for the: **EASTERN DISTRICT OF NEW YORK**

Case number (if known) _____

 Check if this is an amended filing**Official Form 206H
Schedule H: Your Codebtors****12/15****Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.****1. Do you have any codebtors?**

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
 Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**Column 1: Codebtor****Column 2: Creditor****Name****Mailing Address****Name****Check all schedules that apply:**

- D _____
 E/F _____
 G _____

2.1 **Nissim Cohen**

**17 Harechasim Street
Ramat Gan, Israel
Personal Guaranty of Capital One Credit
Card issued to Fine Line Products Corp.**

- D **2.1**
 E/F _____
 G _____

2.2 **Nissim cohen**

**17 harechasim Street
Ramat Gan, Israel, IS
Personal Guaranty**

Crestmark Bank

- D **2.1**
 E/F _____
 G _____

2.3 **Richard Litvack**

**13 Myles Avenue
Levittown, NY 11756
Personal Guaranty.**

Crestmark Bank

- D **2.1**
 E/F _____
 G _____

Fill in this information to identify the case:Debtor name Fine Line Products Corp.United States Bankruptcy Court for the: EASTERN DISTRICT OF NEW YORK

Case number (if known) _____

 Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

12/15

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business** None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2016 to Filing Date

 Operating a business\$0.00 Other _____

For year before that:

From 1/01/2014 to 12/31/2014 Operating a business\$1,565,037.00 Other _____**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

 None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

For prior year:

From 1/01/2015 to 12/31/2015None - Business ClosedUnknown**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,225. (This amount may be adjusted on 4/01/16 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments

 None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer
			<i>Check all that apply</i>

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,225. (This amount may be adjusted on 4/01/16 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments

Debtor **Fine Line Products Corp.**Case number (*if known*) _____

listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Sanford Litvack, Esq. c/o Mushnick, Golieb PC 200 Park Avenue S. New York, NY 10003 Brother of Richard Litvack	June 15, 2015	\$202,500.00	Balance Due on Secured Loan to Fine Line Products Corp. dated October 7, 2014.
4.2. Richard Litvack 13 Myles Avenue Levittown, NY 11756 50% Stockholder	2015 - \$5,000.00. Repaid to Company by Richard Litvack on or about November 2, 2015. (From Personal Capital One Account in the amount of \$8,000.00).	\$5,000.00	Anticipated Retained Earnings
4.3. Nissim Cohen 17 Harechashim Street Ramat Gan, Israel 52335 50% Stockholder	(February and April) 2015)	\$10,000.00 \$10,000.00.	Anticipated Retained Earnings.

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case

Debtor Fine Line Products Corp.Case number (*if known*) _____

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Gangzhou Sanhua Plastic Co., Ltd. A/k/a Sanhua International Trade Co. Inc. -v- Fine Line Products Corp. Index No. 605381/14	Collection in Dispute on PO from Fine Line to Chinese Manufacturer (Taylor Woods, Inc.)	Nassau County Supreme Court 100 Supreme court Drive Mineola, NY 11501	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2. Application of Nissim Cohen for Dissolution of Fine Line Products Corp. -v- Richard Litvack and Fine Line Products, Corp. 15-010921	50% Stockholder (Nissim Cohen) Seeks Corporate Dissolution	Nassau County Supreme Court 100 Supreme court Drive Mineola, NY 11501	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None.

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None.

Debtor **Fine Line Products Corp.**Case number (*if known*) _____

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. Ronald A. Lenowitz, Esq. 7600 Jericho Turnpike Suite Woodbury, NY 11797	None.	January 22, 2016	\$7,835.00
Email or website address rlenolaw@yahoo.com or ronlenolaw@gmail.com			
Who made the payment, if not debtor? Fine Line Products Corp.			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy From-To
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Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

No. Go to Part 9.

Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

Debtor Fine Line Products Corp.Case number (*if known*) _____

- No.
 Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No. Go to Part 10.
 Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. First National Bank of Long Island Woodbury Road Woodbury, NY 11797	XXXX-1558	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	June 25, 2015 as Per Court Order of Justice Murphy. \$60,000.00 held by Bank.	\$60,000.00

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
---------------------------	-----------------------------------	-----------------------------	-----------------------

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

Part 12: Details About Environment Information

Debtor **Fine Line Products Corp.**Case number (*if known*) _____

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- No.
 Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- No.
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- No.
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. Richard Litvack 13 Myles Avenue Levittown, NY 11756	Distributors of Paper Products, Folios, Folders, School Supplies	Dates business existed EIN: From-To 2010-2015
25.2. Nissim Cohen 17 Harechasim Street Ramat Gan, Israel	Distributor of folios, folders, paper products, school supplies	EIN: From-To 2010-2015

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- None

Name and address	Date of service From-To
------------------	----------------------------

Debtor Fine Line Products Corp.Case number (*if known*) _____**Name and address****Date of service
From-To**

26a.1. **Richard Litvack**
13 Myles Avenue
Levittown, NY 11756

2010 to 2015.

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address**If any books of account and records are
unavailable, explain why**

26c.1. **Bruce Benker-Accountant**
98 Gregory Avenue
Merrick, NY 11566-6000

**All Tax Records for Corporate Debtor and
Individual Stockholders have been filed in the
Supreme Court Proceedings before Justice
Murphy.**

26c.2. **Shiboleth LLP**
1 Penn Plaza Suite 2527
New York, NY 10119

**Attorneys for Nissim Cohen - All Corporate
Tax Returns and Individual Tax Returns for
Nissim Cohen and Richard Litvack have been
provided to Shiboleth LLP.**

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address

26d.1. **Shiboleth LLP**
1 Penn Plaza Suite 2527
New York, NY 10119

26d.2. **Bruce Benker-Accountant**
98 Gregory Avenue
Merrick, MA 01156-6000

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

No

Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
--	--------------------------	---

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Richard Litback	13 Myles Avenue Levittown, NY 11756	President - Director 50% stockholder	50%
Nissim Cohen	17 Harechasim Street Ramat Gan, Israel	Vice President	50% Stockholder

Debtor Fine Line Products Corp.Case number (*if known*) _____

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No
 Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 Richard Litvack 13 Myles Avenue Levittown, NY 11756	Profit Distribution for 2014 -in lieu of salary \$61,171.00	2014	50% Stockholder Distribution
Relationship to debtor			
50% Stockholder -			
30.2			50% Stockholder Distribution of Profits; Reimbursement of balance of Capital Loan.
Nissim Cohen 17 Harechashim Street Ramat Gan, Israel	\$61,171.00 Distributon of Profit; \$41,000.00 Return of Capital Investment	2014	
Relationship to debtor			
50% Stockholder			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- No
 Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
--------------------------------	--

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No
 Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
--------------------------------	--

Debtor Fine Line Products Corp.Case number (*if known*) _____**Part 14: Signature and Declaration**

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.
 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 24, 2016**/s/ Richard Litvack**

Signature of individual signing on behalf of the debtor

Richard Litvack

Printed name

Position or relationship to debtor President

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- No
 Yes

B2030 (Form 2030) (12/15)

United States Bankruptcy Court
Eastern District of New York

In re **Fine Line Products Corp.**

Debtor(s)

Case No.

Chapter

7

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$ <u>7,500.00</u>
Prior to the filing of this statement I have received	\$ <u>7,500.00</u>
Balance Due	\$ <u>0.00</u>

2. \$ 335.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

Debtor Other (specify):

4. The source of compensation to be paid to me is:

Debtor Other (specify):

5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
- e. [Other provisions as needed]

0

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

January 24, 2016

Date

/s/ Ronald A. Lenowitz, Esq.Ronald A. Lenowitz, Esq.*Signature of Attorney***Ronald A. Lenowitz****7600 Jericho Turnpike Suite 300****Woodbury, NY 11797****516-364-3080 Fax: 516-364-3082****rlenolaw@yahoo.com***Name of law firm*

**United States Bankruptcy Court
Eastern District of New York**

In re Fine Line Products Corp.

Debtor(s)

Case No.

Chapter

7

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) or attorney for the debtor(s) hereby verify that the attached matrix (list of creditors) is true and correct to the best of their knowledge.

Date: January 24, 2016

/s/ Richard Litvack

Richard Litvack/President
Signer/Title

Date: January 24, 2016

/s/ Ronald A. Lenowitz, Esq.

Signature of Attorney
Ronald A. Lenowitz, Esq.
Ronald A. Lenowitz
7600 Jericho Turnpike Suite 300
Woodbury, NY 11797
516-364-3080 Fax: 516-364-3082

American Express
P.O. Box 1270
Newark, NJ 07101

Anhui Factory
GangLong Stationery Compa
88HuiMin Road
ChengNan, WuHe County
Anhui, China

Capital One
P.O. Box 71083
Charlotte, NC 28272

Crestmark Bank
535 8th Avenue
6N
New York, NY 10018

E & J Trucking Warehouse
13025 S. Main Street
Los Angeles, CA 90061

Ian Leigh
LPugatch Realty
202 Merrick Road
Bellmore, NY 11710

Logistics USA
18223 150th Avenue
Springfield Gard, NY 11413

Nissim Cohen
17 Harechasim Street
Ramat Gan, Israel

Nissim cohen
17 harechasim Street
Ramat Gan, Israel, IS

Rich Stanley, Inc.
7 Crossan Court
Landenberg, PA 19350

Richard Litvack
13 Myles Avenue
Levittown, NY 11756

Sales Associates/HITEC
3426 N. Old Arlington
Heights Road
Arlington Heights, IL 60004

Sanhua Factory
Guangzhou City
Guangdong Province, China

**United States Bankruptcy Court
Eastern District of New York**

In re **Fine Line Products Corp.**

Debtor(s)

Case No.
Chapter

7

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Fine Line Products Corp. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

Nissim Cohen
17 Harechashim Street
Ramat Gan, Israel
Ramat Gan, Israel

Richard Litvack
13 Myles Avenue
Levittown, NY 11756

None [Check if applicable]

January 24, 2016

Date

/s/ Ronald A. Lenowitz, Esq.

Ronald A. Lenowitz, Esq.

Signature of Attorney or Litigant
Counsel for Fine Line Products Corp.

Ronald A. Lenowitz

7600 Jericho Turnpike Suite 300
Woodbury, NY 11797
516-364-3080 Fax:516-364-3082
rlenolaw@yahoo.com

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

**STATEMENT PURSUANT TO LOCAL
BANKRUPTCY RULE 1073-2(b)**

DEBTOR(S): Fine Line Products Corp.

CASE NO.: _____

Pursuant to Local Bankruptcy Rule 1073-2(b), the debtor (*or any other petitioner*) hereby makes the following disclosure concerning Related Cases, to the petitioner's best knowledge, information and belief:

[NOTE: Cases shall be deemed "Related Cases" for purposes of E.D.N.Y. LBR 1073-1 and E.D.N.Y. LBR 1073-2 if the earlier case was pending at any time within eight years before the filing of the new petition, and the debtors in such cases: (i) are the same; (ii) are spouses or ex-spouses; (iii) are affiliates, as defined in 11 U.S.C. § 101(2); (iv) are general partners in the same partnership; (v) are a partnership and one or more of its general partners; (vi) are partnerships which share one or more common general partners; or (vii) have, or within 180 days of the commencement of either of the Related Cases had, an interest in property that was or is included in the property of another estate under 11 U.S.C. § 541(a).]

NO RELATED CASE IS PENDING OR HAS BEEN PENDING AT ANY TIME.

THE FOLLOWING RELATED CASE(S) IS PENDING OR HAS BEEN PENDING:

1. CASE NO.: _____ JUDGE: _____ DISTRICT/DIVISION: _____

CASE STILL PENDING (Y/N): _____ [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (*Refer to NOTE above*): _____

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

2. CASE NO.: _____ JUDGE: _____ DISTRICT/DIVISION: _____

CASE STILL PENDING (Y/N): _____ [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (*Refer to NOTE above*): _____

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

3. CASE NO.: _____ JUDGE: _____ DISTRICT/DIVISION: _____

CASE STILL PENDING (Y/N): _____ [If closed] Date of closing: _____

(OVER)

DISCLOSURE OF RELATED CASES (cont'd)

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (*Refer to NOTE above*): _____

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

NOTE: Pursuant to 11 U.S.C. § 109(g), certain individuals who have had prior cases dismissed within the preceding 180 days may not be eligible to be debtors. Such an individual will be required to file a statement in support of his/her eligibility to file.

TO BE COMPLETED BY DEBTOR/PETITIONER'S ATTORNEY, AS APPLICABLE:

I am admitted to practice in the Eastern District of New York (Y/N): Y

CERTIFICATION (to be signed by pro se debtor/petitioner or debtor/petitioner's attorney, as applicable):

I certify under penalty of perjury that the within bankruptcy case is not related to any case now pending or pending at any time, except as indicated elsewhere on this form.

/s/ Ronald A. Lenowitz, Esq.

Ronald A. Lenowitz, Esq.

Signature of Debtor's Attorney

Ronald A. Lenowitz

7600 Jericho Turnpike Suite 300

Woodbury, NY 11797

516-364-3080 Fax:516-364-3082

Signature of Pro Se Debtor/Petitioner

Signature of Pro Se Joint Debtor/Petitioner

Mailing Address of Debtor/Petitioner

City, State, Zip Code

Area Code and Telephone Number

Failure to fully and truthfully provide all information required by the E.D.N.Y. LBR 1073-2 Statement may subject the debtor or any other petitioner and their attorney to appropriate sanctions, including without limitation conversion, the appointment of a trustee or the dismissal of the case with prejudice.

NOTE: Any change in address must be reported to the Court immediately IN WRITING. Dismissal of your petition may otherwise result.